

## Statement of Operations (and Changes in Net Position)

<u>Line No</u>	<u>Pre/Post Close</u>	<u>Trial Bal</u>	<u>Account No.</u>	<u>Account Title</u>	<u>Gov/ Non-Gov</u>	<u>Additional Information Required</u>
1	Pre	E	5700	Appropriated Capital Used		
1	Pre	E	5799	Adjustment of Appropriated Capital Used		
2A	Pre	E	5100	Revenue from Goods Sold	N	
2A	Pre	E	5200	Revenue from Services Provided	N	
2B	Pre	E	5100	Revenue from Goods Sold	G	
2B	Pre	E	5200	Revenue from Services Provided	G	
3	Pre	E	5300	Interest and Penalties Revenue	N	
4	Pre	E	5300	Interest and Penalties Revenue	G	
5	Pre	E	5800	Tax Revenues		
6	Pre	E	5400	Benefit Program Revenue		
6	Pre	E	5500	Insurance and Guarantee Premium Revenue		
6	Pre	E	5600	Donated Revenue		
6	Pre	E	5790	Other Financing Sources		
6	Pre	E	5900	Other Revenue		
6	Pre	E	7110	Gains on Disposition of Assets		
6	Pre	E	7190	Other Gains		
7	Pre	E	5990	Contra Revenue - Collected for Others		
8			CALC	(1...7)		
9	Pre	E	6100	Operating/Program Expenses		Other than on lines 11&12
9	Pre	E	6190	Contra Bad Debts Expense - Incurred for Others		
9	Pre	E	6199	Excess Subsidy Returned		
9	Pre	E	6400	Benefit Program Expenses		
10A	Pre	E	6500	Cost of Goods Sold	N	
10A	Pre	E	6600	Applied Overhead	N	

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10B	Pre	E	6500	Cost of Goods Sold	G	
10B	Pre	E	6600	Applied Overhead	G	
11	Pre	E	6100	Operating/Program Expenses		Depreciation/Amortization
12	Pre	E	6100	Operating/Program Expenses		Bad Debt/Writeoffs
13A	Pre	E	6310	Interest Expenses on Borrowing from Treasury		
13B	Pre	E	6320	Interest Expenses on Securities		
13C	Pre	E	6330	Other Interest Expenses		
14	Pre	E	6900	Other Expenses		
14	Pre	E	7210	Losses on Disposition of Assets		
14	Pre	E	7290	Other Losses		
14	Pre	E	7600	Changes in Actuarial Liability		
15			CALC	(9...14)		
16			CALC	(8-15)		
17	Pre	E	7300	Extraordinary Items		
18			CALC	(16+or-17)		
19	Pre	B	3100	Appropriated Capital		
19	Pre	B	3105	Appropriated Capital Funding Canceled Payables		
19	Pre	B	3210	Capital Investments		
19	Pre	B	3220	Transfers-in from Others without Reimbursement		
19	Pre	B	3230	Transfers-out to Others without Reimbursement		
19	Pre	B	3310	Cumulative Results of Operations		
19	Pre	B	3400	Donations and Other Items		
19	Pre	B	3500	Deferred Liquidating Cash Authority		
19	Pre	B	3501	Future Funding Requirements		

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20	Pre	E	7400	Prior Period Adjustments		
21			CALC	(19+or-20)		
22				Amount from Line 18. Also = CALC (16+or-17)		
23	Pre	E-B	3100	Appropriated Capital		
23	Pre	E-B	3105	Appropriated Capital Funding Canceled Payables		
23	Pre	E-B	3210	Capital Investments		
23	Pre	E-B	3220	Transfers-in from Others without Reimbursement		
23	Pre	E-B	3230	Transfers-out to Others without Reimbursement		
23	Pre	E-B	3310	Cumulative Results of Operations		
23	Pre	E-B	3400	Donations and Other Items		
23	Pre	E-B	3500	Deferred Liquidating Cash Authority		
23	Pre	E-B	3501	Future Funding Requirements		
23	Pre	E	7500	Distribution of Income - Dividend		
			CALC	(21+or-22+or-23) Also = Line 7E on Statement of Financial Position		
24	Post	E	3100	Appropriated Capital		
24	Post	E	3105	Appropriated Capital Funding Canceled Payables		
24	Post	E	3210	Capital Investments		
24	Post	E	3220	Transfers-in from Others without Reimbursement		
24	Post	E	3230	Transfers-out to Others without Reimbursement		
24	Post	E	3310	Cumulative Results of Operations		
24	Post	E	3400	Donations and Other Items		
24	Post	E	3500	Deferred Liquidating Cash Authority		
24	Post	E	3501	Future Funding Requirements		